

CERTIFICATE OF SERVICE

I, Paul Rubin, a member of the law firm of Herrick, Feinstein LLP and duly admitted to practice before the United States District Court for the Southern District of New York, do hereby certify that I caused a true and correct copy of the Reply Brief of Appellants G Squared Associates LLC, G Squared Management LLC, Allen Gutterman, and Mark Gutterman dated December 10, 2007 to be served on December 10, 2007 via electronic mail and via Federal Express for receipt on the next business day upon:

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Date: New York, New York
December 10, 2007

/s/ Paul Rubin
Paul Rubin (PR-2097)